



STATE BOARD OF EQUALIZATION

10 N STREET, SACRAMENTO, CALIFORNIA
(P.O. BOX 1799, SACRAMENTO, CALIFORNIA 95808)

(916) 445-4982

GEORGE R. REILLY
First District, San Francisco

ERNEST J. DRONENBURG, JR.
Second District, San Diego

WILLIAM M. BENNETT
Third District, San Rafael

RICHARD NEVINS
Fourth District, Pasadena

KENNETH CORY
Controller, Sacramento

DOUGLAS D. BELL
Executive Secretary

No. 79/84

May 4, 1979

TO COUNTY ASSESSORS:

SUMMARY OF PROPOSED LEGISLATION NUMBER 10

In compliance with your Legislative Committee's proposal that you be informed of the various property tax bills and amendments being proposed in the State Legislature, we submit to you those measures introduced or amended recently that have reached our office.

We are including only those bills or constitutional amendments that we feel are of importance to you as an assessor. Bills concerning the functions of the tax collector, auditor, and other county or special district officials will usually be excluded.

The format used to summarize the legislative bills will include a brief analysis of the bill, action taken, date, and sections affected. Bills will be arranged by "general topic." An * following the bill number indicates an amended version of a previously reviewed bill.

Copies of bills and amendments introduced may be obtained by placing orders with the Legislative Bill Room (State Capitol, Room 1149, Sacramento, 95814).

Sincerely,

Verne Walton, Chief
Assessment Standards Division

VW:sk
Enclosures

AB 156*

Author: Brown

Action: Amended in Senate

Date: April 24, 1979

Affected Reference: Various sections of the Revenue and Taxation and
Government Codes - Urgency Statute

Implements the Assembly Revenue and Taxation Committee's Report of the Task Force on property tax administration. This is the clean-up bill, takes effect immediately and applies to the 1979-80 fiscal year.

SB 651*

Author: Ayala

Action: Amended in Senate

Date: April 27, 1979

Affected Reference: Amends Section 833 of the Revenue and Taxation
Code

This bill would authorize the State Board of Equalization to provide assessment information and records in its possession to county assessors without the request by resolution of the county board of supervisors.

AB 1840

Author: Filante

Action: Introduced, referred to Committee on Revenue and Taxation

Date: April 19, 1979

Affected Reference: Amends Section 408 of the Revenue and Taxation
Code

This bill would require an assessor to permit an assessee to inspect any appraisal data used in the appraisal of the assessee's principal place of residence.

SB 786*

Author: Petris

Action: Amended in Senate

Date: April 24, 1979

Affected Reference: Adds various sections to the Revenue and Taxation
Code

Would impose a tax on parcels of real property which have no structures or dwellings on them, if certain utilities are available to such parcels, at the rate of \$200 per dwelling unit which could be placed on such parcel.

AB 217*

Author: Galvo

Action: Amended in Assembly

Date: April 25, 1979

Affected Reference: Amends Section 214.6 of the Revenue and Taxation
Code - Urgency Statute

Extends the exemption for property leased to a community college,
state college, or state university.

AB 1850

Author: Filante

Action: Introduced, referred to Committee on Revenue and Taxation

Date: April 19, 1979

Affected Reference: Changes various sections of the Revenue and Taxation
and Government Codes - Urgency Statute

This bill would eliminate the homeowners' exemption under the
property tax law, and, instead provide for a refundable homeowners'
property tax credit of \$70 against the tax liability under the Personal
Income Tax Law.